

Annex V: Landen die internationaal passief inkomen (rente & royalty) niet belasten

Hong Kong: *“Hong Kong adopts a territorial source principle of taxation. Only profits which have a source in Hong Kong are taxable here. Profits sourced elsewhere are not subject to Hong Kong Profits Tax”.*

https://www.ird.gov.hk/eng/paf/bus_pft_tsp.htm

Maleisië: *“Corporations are taxed on income derived from Malaysia. Foreign-source income is exempt unless the corporation is carrying on a business in the banking, insurance, air transport or shipping sectors.”*

<https://www2.deloitte.com/content/dam/Deloitte/global/Documents/Tax/dttl-tax-malaysiahighlights-2019.pdf>

Nigeria: *“Dividends, interest, rents, and royalties earned abroad and brought into Nigeria through government-approved channels are exempt from Nigerian tax”.*

<http://taxsummaries.pwc.com/ID/Nigeria-Corporate-Income-determination>

Uruguay: *“Uruguayan legal entities (CIT payers) and non-residents operating through a PE in Uruguay are only subject to tax on income from Uruguayan sources under the territorial system of taxation. Hence, foreign-source income is not subject to tax.”*

<http://taxsummaries.pwc.com/ID/Uruguay-Corporate-Income-determination>

Costa Rica: *“Foreign-source income is not taxable in Costa Rica.”*

<http://taxsummaries.pwc.com/frmTerritoryPrintPreview?openForm&countryName=Costa%20Rica&Type=Corporate>

Panama: *“Panama operates a territorial tax system, under which residents and nonresidents are taxed only on Panama-source income.”*

<https://www2.deloitte.com/content/dam/Deloitte/global/Documents/Tax/dttl-tax-panamahighlights-2019.pdf?nc=1>

Marokko: *The income derived from activities carried out in a foreign country is not subject to taxation in Morocco unless the taxation is granted by treaty dispositions.*

<http://taxsummaries.pwc.com/ID/Morocco-Corporate-Income-determination>